

**CANADIAN INTERNET REGISTRATION AUTHORITY
DOMAIN NAME DISPUTE RESOLUTION POLICY**

DECISION

Domain Name: kprmg.ca
Complainants: KPMG International Cooperative and KPMG LLP
Registrant: Eve Huan
Registrar: Tucows.com Co.
Service Provider: Resolution Canada Inc.
Panelist: Alessandro Colonnier

A. THE PARTIES

1. The complainants are KPMG International Cooperative, having an address at Laan van Langerhuize 1, 1186 DS Amstelveen, Netherlands; and, KPMG LLP, having an address at 333 Bay Street, Suite 4600, Toronto, Ontario M5H 2S5 Canada (together the “Complainants”).
2. The Registrant is Eve Huan, having an address at 4140 N. 44th Street, Phoenix, Arizona, 85018 United States of America (the “Registrant”).

B. DISPUTED DOMAIN NAME & REGISTRAR

3. The disputed domain name is kprmg.ca (the “Domain Name”) and the Registrar is Tucows.com Co.

C. PROCEDURAL HISTORY

4. This is a dispute resolution proceeding initiated pursuant to the *CIRA Domain Name Dispute Resolution Policy* (the “Policy”) and the *CIRA Policies, Rules, and Procedures - CIRA Domain Name Dispute Resolution Rules* (the “Rules”). By registration of the Domain Name with the Registrar, the Registrant agreed to the resolution of this dispute pursuant to the Policy and the Rules.
5. The Complainants filed their complaint (the “Complaint”) and the proceeding was commenced on July 17, 2019.
6. In accordance with the Rules, once the proceeding was commenced, Resolution Canada Inc. (the “Provider”) sent an e-mail the Registrant’s e-mail of record. Such e-mail was returned as host or domain name found. The Provider then sent a hardcopy of the Complaint by mail to the Registrant’s physical address of record; however, such hardcopy was also returned for “address unknown”.
7. As such, the Registrant was never reached and did not file a response.

8. On August 20, 2019, the Panel was appointed. As prescribed by the Policy, the Panel has declared to the Provider that it can act impartially and independently in connection with this matter, and that there are no circumstances known to the Panel that would prevent it from so acting.

D. CANADIAN PRESENCE REQUIREMENTS: ELIGIBILITY OF THE COMPLAINANT

9. The Panel must be satisfied that the Complainant is eligible to bring a Complaint with CIRA and fulfills one of the criteria set out in paragraph 2 of the CIRA *Canadian Presence Requirements for Registrants*, Version 1.3 (the “CPRR”).
10. The Complainants made no submissions that they are eligible to submit the Complaint.
11. Despite this omission, the Panel has reviewed the evidence and notes that KPMG International Cooperative is eligible to file the Complaint by virtue of its Canadian Trademark Registration No. TMA394020 for “KPMG” (the “KPMG Mark”). Meanwhile, KPMG LLC is eligible to file the Complaint by virtue of its presence in Toronto, Canada. As such, the Panel will accept that both Complainants are eligible under the CPRR Paragraphs 2(q) and 2(d), respectively.

E. THE POSITIONS OF THE PARTIES

The Complainants’ Position

12. The Complainants are one of the world’s leading world's leading providers of audit, tax and advisory services. Those services are provided by the KPMG member firms, such as KPMG LLP, under the trademark KPMG. Member firms of the KPMG network of independent firms are affiliated with KPMG International Cooperative. KPMG member firms operate in approximately 148 countries, with over 200,000 employees. KPMG International Cooperative owns the trademark KPMG and licenses its use to the KPMG member firms worldwide. KPMG LLP is licensed to use the Canadian trademark registrations of KPMG.
13. The Complainants have ranked consistently as one of the big four professional service firms and the Complainants’ origin spans three centuries. The combined global revenues of the KPMG member firms in 2018 were USD 28.96 billion.
14. The global and member firm KPMG websites operate under the flagship domain name kpmg.com. The KPMG brand has been consistently ranked among the world's top brands for many years. For example, Fortune magazine has ranked KPMG among the 100 Best Companies to Work For, from 2009 to 2012 and from 2014 to 2017.
15. The Complainants own over 480 trademark registrations containing the name “KPMG”, including the aforementioned KPMG Mark. The Complainants have accordingly established very substantial international rights in the KPMG Mark. The KPMG Mark is inherently distinctive and non-descriptive, and it is famous throughout the world.

16. Meanwhile, the Domain Name was registered on May 21, 2019, many years after the establishment of the Complainants' well-known KPMG Mark.
17. On this same day, an e-mail was sent to an existing client of KPMG from davepower@kprmg.ca, copying carolynquigley@kprmg.ca. The e-mail indicated that there was an outstanding payment due and that new banking information would be provided.
18. On this same day, correspondence between the KPMG client and the persons known as "davepower@kprmg.ca" and "carolynquigley@kprmg.ca" resulted in the client wiring funds to the alternate bank account.
19. A week later, the client sent a follow up e-mail to a real employee working for the Complainants to confirm whether payment was received. The Complainants' employee was not aware of the e-mails that the impersonators had sent, and so it emerged from this exchange that the earlier correspondence had been a scam.
20. The Complainants confirm that they have no connection with the Respondent, the Domain Name or the e-mail addresses davepower@kprmg.ca and carolynquigley@kprmg.ca.
21. The Complainants have requested the transfer of the Domain Name to it.

The Registrant's Position

22. The Registrant could not be reached and therefore did not file a response.

F. DISCUSSION & REASONS

23. In accordance with Paragraph 4.1 of the Policy, to succeed in this proceeding, the Complainant must prove on a balance of probabilities that:
 - a. the Registrant's Domain Name is Confusingly Similar to a Mark in which the Complainant had Rights prior to the date of registration of the domain name and continues to have such Rights; and
 - b. the Registrant has registered the domain name in bad faith as described in paragraph 3.5 of the Policy;

and the Complainant must provide some evidence that:

- c. the Registrant has no legitimate interest in the Domain Name as described in paragraph 3.4 of the Policy.

G. CONFUSINGLY SIMILAR – PARAGRAPH 3.3

24. To satisfy this branch of the test, the Complainant must demonstrate that: i. it has rights in a mark; ii. the rights in its mark predate the registration date of the Domain Name; and iii. the Domain Name is confusingly similar with the mark.

25. The Complainants have shown that KPMG International Cooperative is the owner of the KPMG Mark, which has been registered in Canada since 1992. These rights long predate the May 2019 registration date of the Domain Name.
26. As per Paragraph 3.3 of the Policy, a domain name will be found to be confusingly similar with a mark if the domain name so nearly resembles the mark in appearance, sound or in the ideas suggested by the mark so as to be likely to be mistaken for the mark.
27. Pursuant to Paragraph 1.2 of the Policy, a domain name is defined as the second level domain (the portion that immediately precedes the dot-ca suffix).
28. In this case, the relevant part of the Domain Name is “kprmg”. The only difference between the KPMG Mark and the Domain Name is the lowercase letter “r”. As the Complainants have pointed out, this is not easily discernable next to the “m”: kpmg.ca versus kprmg.ca. Indeed, the Complainants have provided evidence of persons failing to see the difference between the two, clearly showing that kprmg and kpmg are confusingly similar in appearance.
29. As such, the Panel finds that the Domain Name is confusingly similar with the KPMG Mark.

H. BAD FAITH REGISTRATION

30. To succeed, the Complainants must prove on a balance of probabilities that the Domain Name was registered in bad faith. Paragraph 3.5 of the Policy sets out a non-exhaustive list of criteria that may establish bad faith registration.
31. The Complainants have provided evidence that the Domain Name was registered on May 21, 2019. On this same day, a person alleging to be an employee of the Complainants sent an e-mail originating from the @kprmg.ca domain to a client of the Complainants.
32. This person made fraudulent payment requests in an attempt to fool the recipient that the requestor was in fact an employee of the Complainants.
33. Although there is no direct link between the sender of the fraudulent e-mail and the Registrant, the Panel accepts, given the evidence before it, that the Registrant and the sender are the same person. Further, the Registrant was clearly aware of the KPMG Mark and the Complainants, having (i) e-mailed a known client of the Complainants; and, (ii) simply added the lowercase letter “r”, which is difficult to distinguish when the word “kprmg” is displayed.
34. As such, the facts of this case are an example of a Registrant registering the Domain Name and attempting to defraud at least one client of the Complainants by solely using the domain in an e-mail address. The actual kprmg.ca Domain Name does not appear to ever have been used.

35. In view of the above, the Panel notes that the evidence and arguments on file do not fit squarely into one of the specific examples of bad faith enumerated in Paragraph 3.5 of the Policy.
36. The Panel cites a statement originally made in Spanish but since translated by another Panel in [WIPO Domain Name Decision D2005-1338](#), which held that “whosoever acts in bad faith when registering a domain name will inevitably use it in bad faith, because bad faith is linked to the perpetrator’s awareness at the time of registration that a third party’s rights would be damaged”.
37. Indeed, although the Registrant does not appear to have ever used the Domain Name, the Registrant knew of the Complainants and at least one of their clients. The Registrant’s purpose to register the Domain Name was clearly to create e-mail addresses designed to fool and defraud clients of the Complainants.
38. In view of the foregoing, the Panel concludes that the Registrant has registered the Domain Name in bad faith pursuant to Paragraph 3.5 of the Policy.

I. LEGITIMATE INTEREST

39. The final element to determine is whether the Registrant has a legitimate interest in the Domain Name. Paragraph 4.1 of the Policy requires the Complainant to provide “some evidence that the Registrant has no legitimate interest in the domain name as described in paragraph 3.6”.
40. The Panel finds that the Complainants have provided some evidence that the Registrant has no legitimate interest in the Domain Name.
41. In particular, the Complainants note that they have no connection with the Respondent, Domain Name nor the fraudulent e-mail addresses used.
42. The Panel finds that the Domain Name was not a mark that the Registrant used in good faith nor did the Registrant have rights in the mark. The Domain Name is not a clearly descriptive or generic name associated with the wares or services offered on the website, and the Registrant did not use the Domain Name in good faith in association with a non-commercial activity. Finally, the Domain Name does not appear to be the legal name of the Registrant or some other name by which it was commonly identified, nor is the Domain Name the geographic name or the location of the Registrant’s non-commercial activity or business.
43. Therefore, none of the criteria in Paragraph 3.4 have been satisfied and the Panel finds that the Complainants have provided some evidence that the Registrant has no legitimate interest in the Domain Name.

J. CONCLUSION AND ORDER

44. For the reasons set out above, the Panel decides this dispute in favour of the Complainants.

45. Pursuant to Paragraph 4.3 of the Policy, the Panel orders the transfer of the Domain Name kprmg.ca to the Complainants.

A handwritten signature in black ink, appearing to read 'Alessandro Colonnier', written over a horizontal line.

Alessandro Colonnier for the Panel

August 29, 2019